

**Exxon Mobil Corporation**  
Nature 3, 3B.348  
22777 Springwoods Village Parkway  
Spring, Texas 77389  
832-624-0846 Telephone

**Steven R. Gallo**  
Senior Tax Attorney  
Tax Law, Appeals & Litigation

**ExxonMobil**

*March 6, 2018*

VIA ELECTRONIC MAIL  
Sent to: Lauri.L.Takeguchi@irs.gov

Internal Revenue Service: FOIA Request  
Central Processing Unit  
Stop 211  
Post Office Box 621506  
Atlanta, GA 30362-3006

Re: FOIA Request

Dear Disclosure Manager:

This is a request under the Freedom of Information Act. This letter requests documents from the Internal Revenue Service ("IRS") pursuant to 5 U.S.C. § 552. I request that a copy of the following documents, as amended or clarified pursuant to our correspondence, be provided to me:

**Documents Requested**

All records or documents at the Internal Revenue Service ("IRS") National Office or otherwise in the possession of the IRS related to the "secure geological storage" requirement under section 45Q of the Internal Revenue Code (the "Code"). The records or documents requested include, but are not limited to, the following categories:

- All records or documents at the IRS National Office or otherwise in the possession of the IRS related to the definition of "secure geological storage" within the meaning of section 45Q of the Code.
- All communications between the IRS, the Environmental Protection Agency, the Department of Energy, and/or the Department of the Interior relevant to the requirement that the agencies "consult" on what security measures are adequate for the secure geological storage of carbon dioxide.

- All written determinations and related background file document(s) concerning section 45Q, pursuant to I.R.C. § 6110(a).
- All General Legal Advice Memoranda or Chief Counsel Advice Memoranda related to the Carbon Sequestration Tax Credit and/or section 45Q.

For purposes of this request:

- a. The term “records or documents” is used expansively. It includes, but is not limited to, all communications, letters, reports, analyses, memoranda, background file documents, e-mail, transcripts, minutes, notes, worksheets, schedules, notebooks, drawings, photographs, diaries, calendars, workpapers, telecopies, telexes, and any electronically stored information.
- b. The term “written determinations” has the same meaning given under I.R.C. § 6110(b)(1).
- c. The term “background file document” has the same meaning given under I.R.C. § 6110(b)(2).

I do not wish to inspect the documents first.

### **Fees**

For fee purposes, this request is appropriately categorized as a “commercial” request even though the taxpayer is seeking this information for its own use. I am willing to pay fees for this request up to a maximum of \$500.00. If you estimate that fees will exceed this limit, please inform me before processing the documents. I understand that I will be notified of the fees before the documents are scheduled for release and that payment must be made before the documents are released to me.

The information may be provided in hard copy and/or electronic format. If (and to the extent) the information will be provided in electronic format, please contact me to ensure that the information will be in a format that I can reasonably access and review.

If any portion of the requested documents is not disclosed, please provide a list of the withheld documents and an explanation of the reasons why such documents (or portions thereof) are not disclosed, including the exemption relied upon and sufficient detail for me to evaluate the applicability of the exemption.

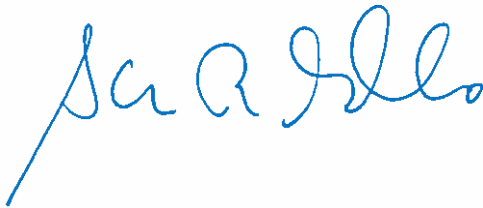
### **Time for Response**

If it is not possible for the IRS to provide the requested records within 20 business days under FOIA, please contact us with information about when we can expect to receive the documents.

Please contact the undersigned or Jim Ferguson (832-624-0843) if you have any questions about this request. Thank you for your assistance.

\* \* \* \*

Respectfully submitted,



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cc:

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